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REMARKS

This is in response to the Office Action mailed on September 13, 2005. Claims 19-36 and 46-75 are pending in the application. Claims 46-75 are withdrawn from consideration. Claims 19-36 were rejected. With this amendment, claims 19 and 28 are amended, and the remaining claims are unchanged.

Claims 19-36 were rejected under 35 U.S.C. 112, second paragraph. The Office Action states that "In claim 19, it is unclear if the 'sending the record of the filed tax form to the user' is sending the actual tax form to the user or sending a record of the tax form." The claim has been amended to include the limitation "wherein the record includes information regarding the filed tax form and is distinct from the filed tax form." Applicant submits that one skilled in the art can understand that the claim limitation of "the record of the filed tax form" does not include the actual tax form. Applicant respectfully requests that the rejection under 35 U.S.C. 112 be withdrawn.

Claims 19-36 were also rejected under 35 U.S.C. 102 and 103. Specifically, the claims were rejected under 35 U.S.C. 102(b) as being anticipated by Quicken and it "Turbo Tax for the Web" and based upon public sale or use of the invention from the "TurboTax for the Web" and related documents. The examiner also made a factual determination in that "TurboTax for the Web" stores the taxpayer's return on secure servers and allows taxpayer to file electronically;" and another factual determination that "electronic receipts are old and well known in the art." Still further, the claims were rejected under 35 U.S.C. 102(e) as being anticipated by Miller and TurboTax under MPEP 2131.01 III. The claims were also rejected under 35 U.S.C. 103(a) as an alternative to the rejections under 35 U.S.C. 102(b) and (e) rejections.

Applicant respectfully submits that the amended claims are patentably distinguishable from the prior art of record. Specifically, the amended claims set forth the limitation "[authenticating/authenticates] an identity of the user utilizing the network to request the record." Applicant submits that the claims including this limitation taken together in the combination is not shown and not suggested in the prior art.

For example, the present claims set forth more than just an "ordinary electronic receipt," that "the IRS stores an electronic record of taxpayer's tax data," and that the IRS requires taxpayers to sign their tax forms" as mentioned in the Response to Arguments section of the

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Office Action. As Chief Judge Howard Markey aptly put, virtually all inventions are combinations and every invention is formed of old elements.

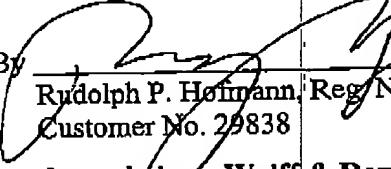
In the present claims, the prior art of record does not show or suggest a combination including "electronically storing a record of the filed tax form in a government database . . . , and receiving from a user a request for the record of the filed tax form . . . utilizing the network" that also includes "authenticating an identity of user utilizing the network to request the record" and "sending the record of the filed tax form to the user across the network to the client computer upon successful authentication of the identity of the user" along with the additional limitations of the claims. Simply put, the prior art does not teach or suggest storing a record with a government entity and then the government entity sending the record to a client computer upon a request from and successful authentication of the user (as distinct from filing the tax form) as these features are set forth in the claim. The Turbo Tax and the associated cited art teach sending a tax form to the Turbo Tax Electronic Filing Center where the tax form is submitted to the IRS. The art does describe that Turbo Tax receives an IRS acknowledgement in response to the filing, but nothing in the art describes or suggests the claimed features highlighted in this paragraph.

Applicant respectfully submits that the prior art of record does not show or suggest the claimed features and therefore requests that the rejection of the claims under 35 U.S.C. 102 and 103 be withdrawn. Favorable action and allowance are requested.

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Applicants respectfully requests that a Notice of Allowance be issued in this case. In the event a telephone conversation would expedite the prosecution of this application, the Examiner may reach the undersigned at (612) 607-7340. If any fees are due in connection with the filing of this paper, then the Commissioner is authorized to charge such fees, including fees for any extension of time, to Deposit Account No. 50-1901 (Docket 60021-357601).

Respectfully submitted,

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